

it is for the liberal Democrats to accept tax cuts of any kind. The truth is they simply cannot justify letting Americans keep more of their hard-earned money.

In their view, Mr. Speaker, the politicians are doing people a favor by letting them keep what is already theirs. Their idea of fairness is that the people who worked harder, who went to school a little longer, who got up a little earlier, who stayed at the office a little later, who took the risks, who worked harder to come up with better ideas, their idea of fairness means that those same people are somehow not justified in their desire to be rewarded for their efforts.

In the commonsense view of fairness, money does not come easily for those who earn it. The tax cuts in this balanced budget amendment honors work. It lets millions of middle-class taxpayers keep more of what they worked so hard to earn.

VOTE TO DEFEAT UNFAIR RECONCILIATION BILL

(Ms. ROYBAL-ALLARD asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. ROYBAL-ALLARD. Mr. Speaker, those who negotiated the original bipartisan budget agreement recognize that restoring aid to legal immigrants residing in the United States prior to August 23, 1996, and later become disabled is good policy and a needed improvement to last year's welfare bill.

The reconciliation bill before us today violates the budget agreement reached earlier by the President and congressional leaders. As a result, innocent people who played by the rules will suffer.

An example is Mr. Loza, a 60-year-old legal immigrant residing in Los Angeles. Mr. Loza worked in the United States for 8 years before suffering a stroke which resulted in an unstable heart condition. In November 1996, his application for SSI disability benefits was denied because of last year's welfare bill. He is now trying to live on less than \$200 per month of general assistance relief.

Mr. Loza is an example of one who has worked hard, played by the rules and paid his taxes but by virtue of this reconciliation bill, we now abandon due to his disability. We must vote to defeat this unfair bill.

MATHEMATICS OF TAX RELIEF

(Mr. STEARNS asked and was given permission to address the House for 1 minute.)

Mr. STEARNS. Mr. Speaker, I would like to point out something that probably has never once occurred to the other side. Consider this. According to the IRS, the top 50 percent of taxpayers pay 95.2 percent of the income tax.

Let me just repeat that. According to the IRS, the top 50 percent of tax-

payers pay 95.2 percent of the income tax. If Members understand that, then they can immediately see that of course those earning above the median income benefit the most from tax relief. After all, they bear the brunt of the tax burden.

In other words, when the folks on that side talk about tax cuts going to the benefit of only the wealthy, what they are really stating is nothing more than the fact that people with higher incomes pay higher taxes, which is not exactly news.

If one person makes \$30,000 a year and another person makes \$50,000 a year and both get a tax cut of 10 percent, could someone on that side of the aisle please explain to me how that is unfair to the person earning \$30,000 a year? Could someone on that side please explain to me how the person making \$30,000 a year is now getting a bad deal?

TAX RELIEF FOR HARDWORKING AMERICANS

(Mr. GUTKNECHT asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. GUTKNECHT. Mr. Speaker, we had our Committee on the Budget meeting that went late Friday afternoon, in fact it went well into the evening, and so I missed my flight and I flew home on Saturday. I did something on that flight back to Minnesota that I do not do very often. I looked out the window. I realized what a beautiful country this is, full of hard-working people, as the President says, who play by the rules, who pay their taxes, lots of good Americans.

When I got home, we drove back from the airport, there was a garage sale in my neighborhood. There was a family that was piling out of their kind of beat-up car. They had four kids. The youngest one was sort of permanently attached to mom's hip, and I think some of my colleagues know what I am talking about, one of those little chubbies. I thought about our budget agreement, about our tax bill and I said, "It's for families like that that we did this." Because they are going to get \$2,000 more to spend themselves, to invest themselves, to do what they want to do. And they are going to get help in terms of educating those kids.

When we talk about this tax bill and about this budget plan, it is about preserving the American dream for those kids and it is about allowing those families to keep more, to spend more and save more of their own money.

VOTE FOR TAX RELIEF TODAY

(Mr. KINGSTON asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. KINGSTON. Mr. Speaker, if Republicans were giving away chocolate candy, Democrats would accuse them

of promoting cavities in America's children. They are masters of misrepresentation. They are totally against this tax cut. They do not want the middle class to have tax relief. But they are too clever to say, "Hey, we hate giving tax relief," so what they do is say, "Oh, this tax relief is only for the wealthy." That is very strange since the nonpartisan Joint Committee on Taxation says that 76 percent of the tax relief goes to middle-class families earning between \$20,000 and \$75,000 a year. Indeed, 91 percent of the tax relief goes to families with a household income of \$100,000 or less. This is solid middle-class stuff. This is not about tax relief for the wealthy. It is about couples like Debbie and Phil Spindle. Debbie makes \$24,000 and Phil makes \$40,000. They have a 14-year-old and an 11-year-old. They need the \$500 per child tax credit. They need tax relief. They need a break. They do not need a wasteful government that year after year takes money out of their pocket and spends it on countless bureaucracies and bureaucrats. Let us vote for tax relief today.

WINNERS AND LOSERS IN REPUBLICAN TAX PLAN

(Ms. JACKSON-LEE of Texas asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. JACKSON-LEE of Texas. Mr. Speaker, yesterday evening I was joined on the floor of the House by colleagues from the east coast, the Midwest, the west coast, and the South, combining the full representation of all Americans. We collectively acknowledged that in the next 48 hours, this House will be taking one of the most important steps, constitutional responsibilities of the spending and generating revenue for this government.

Our question was raised and it has not been answered: Who benefits from the Republican tax plan? Who wins and loses from the Republican tax plan? The rich certainly win. The working and middle-class members of this society and this Nation certainly lose. The reason is because we can find 91 million families who benefit from the Democratic alternative tax plan who are working middle-class citizens making under \$100,000 a year. In contrast we see the Republican plan where 91 million make over \$100,000 a year to \$250,000. The question is for the American public to answer. Who benefits in the Republican rich tax plan. Vote for the Democratic alternative plan that works for all working Americans.

SUPPORT ROHRABACHER AMENDMENT TO DEFENSE AUTHORIZATION BILL

(Mr. ROHRABACHER asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. ROHRABACHER. Mr. Speaker, in a few minutes my colleague for whom I